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Sectt. 11-27--45,006--18-12-33.

Law (Education) (1933) Department.

MS. SERIES.

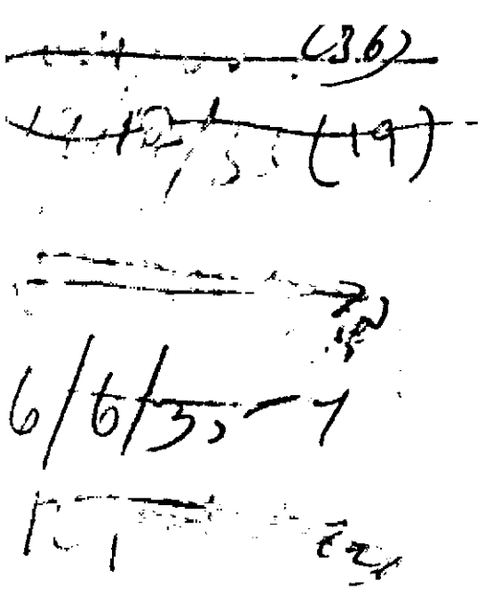
G.O. No. 474,

DATED 17-3-1933

[Despatch Abstract.]

Elementary Education Fund - Taluk Boards, Puttur - Audit Report - 1931-32

Recorded.



Audit Report on the Elementary Education fund accounts of the Puttur Taluk Board, South Kanara District, for the year 1931-32.

Name of auditor - A. Venkatappa, District Inspector of Local Fund Accounts.

Time taken for audit - From 13th September to 20th September 1932.

The office of President was held by M.R.Ry., M. Shiva Rao Avergal, from the 1st April 1931 to the 31st March 1932.

2. The receipts and payments during the year are shown in the abstract of the annual account appended together with the opening and closing balances. The opening balance in the Cash Book is in agreement with the closing balance of the previous year. The closing balance is in agreement with the balance in the Copperative Bank and Treasury Pass Books after allowing for outstanding cheques at the close of the year.

3. The irregularities noticed during the audit have been communicated to the President in an objection statement which should be read as part of this Audit Report. Important irregularities are noted below.

Financial position.

4. The Elementary Education fund account closed with a net surplus of Rs. 333-4-0. Pay bills of school masters amounting to Rs. 1,165 for February 1932, were left unpaid at the end of the year. If they had been paid in full before the end of March 1932, the Elementary Education fund account would have closed with a net deficit of Rs. 831-12-0. This was averted by not discharging the liability before the end of the year. The total arrears outstanding under school fees at the end of the year amounted to Rs. 157-9-0.

Government grant - unspent balance.

5. Against the Government grant of Rs. 238 sanctioned in G.O. No. 1373, Law (Education), dated 5-8-1931 for the employment of additional teachers and adjusted to the Taluk Board fund, a sum of Rs. 73-14-5 remained unspent on the last day of the year. This was short adjusted in G.O. No. 1105, Law (Education), dated 8-8-1932.

6. The general result of audit is satisfactory.

7. The gross receipts and charges of the year were Rs. 71,026-4-6 and Rs. 70,795-15-9 respectively. Eight objections involving Rs. 366-9-0, as shown in the annual objection statement, were pending settlement at the end of the year.

District Inspector of Local Fund Accounts.

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R.F. XXXVIII-9—1,004—1-8-28.

Annual Account of Receipts and Charges of the Elementary Education Fund of the Puttur Taluk Board for the year 1931-1932

Heads.	Actuals, 1931-32			Total.			Financial budget appropriation ~~Revised Estimate approved~~ for 1931-32		
	RS	A.	P	RS.	A.	P.	RS.	A.	P.
Opening Balance ..				102	15	3	103	.	.
RECEIPTS—ORDINARY.									
1. Education tax	6747	.	.	.	.	.	6745	.	.
2. ~~Fines and penalties under the Elementary Education Act.~~ Advances recovered	2361	.	.	.	.	.	.	.	.
3. Income from investments, etc	33	1	.	.	.	.	25	.	.
4. School fees	2337	7	6				1500	.	.
5. Endowments	.	.	.						
6. Contributions	215	8	.	.	.	.	120	.	.
7. Other receipts	56	9	.				20	.	.
8. Government grant—									
(i) Under section 37 of the Elementary Education Act.	6949	4	.	.	.	.	6950	.	.
(ii) Under the proviso to section 37 of the Act.	46321	7	.				48290	.	.
9. Contribution from the General Account ..	6005	.	.				5865	.	.
10. Investments realized Deduct amount ..	71026	4	6				69516	.	
transferred to capital.	2008	3	7				1800	.	.
Total ..	69018	.	11	69018	.	11	67715	.	
RECEIPTS—CAPITAL.									
1. Government grants							1800	.	.
2. Endowments and contributions							210	.	.
3. Loans									
4. Contribution from ~~General~~ E.E. Account—Ordinary.	2008	3	7				1800	.	.
5. Investments realized									
Total ..	2008	3	7	2008	3	7	3810	.	.
Grand Total, Receipts (Ordinary and Capital) ..	71026	4	6	71026	4	6	71525	.	.
Grand Total, including opening balance ..	71129	3	9	71129	3	9	71628	.	.
EXPENDITURE—ORDINARY.									
1. Staff—									
Salaries and allowances— Gratuity—	153								
Masters	60931	4	.				62500	.	.
Clerks and servants	736	10	.	.	.	.	900	.	
Capitation allowances							985	.	
Advances recoverable Elementary Edn. ~~Contribution to Provident Fund~~ works.	2388	11	.				235	.	
Travelling allowance	48	.	.				.	.	
Stipends of teachers sent for training ..	.	.	.				100	.	
Carried over ..	63951	9	.				50		
							63585	.	
							1185		

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Head.	Actuals, 1931-32.			Total.			Final budget appropriation ~~Revised Estimate~~ for 1931-32.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	63951	9	.	✓			63585	4	
							1185		
EXPENDITURE—ORDINARY—*cont.*									
2. Contingencies and equipment—									
Contingencies—									
House-rent	596	8	.				600		
Other items	1998	3	7				2000		
Equipment—									
Furniture and apparatus	331	8	.				335		
Library books and maps	46	4	6				50		
Other items									
3. Prizes and scholarships									
4. Repairs to buildings	1873	11	1				390		
5. Interest on and repayment of debt ..							1610		
6. Investments made									
Total ..	68,787	12	2	68,787	12	2	67390		
	9			9			67385		
EXPENDITURE—CAPITAL.									
1. Land and buildings	2008	3	7				3600		
							1580		
2. Equipment—									
(1) Furniture and apparatus									
(2) Library books and maps									
(3) Other items									
3. Investments made									
Total ..	2008	3	7	2008	3	7	2020		
Grand Total, Expenditure (Ordinary and Capital)	70,895	15	9	70,895	15	9	69,405		
Total, Closing balance ..	333	4	.	333	4	.	2218		
Grand Total, including closing balance ..	71,129	3	9	71,129	3	9	71628		

Camp. Puttur

16th September 1932.

District Inspector of Local Fund Accounts

R e p l i e s

Audit Report on the Elementary Education Fund Accounts of the Puttur Taluk Board for the Year 1931-32.

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Para 4 - The cause for the non-payment of the paybills of schools masters amounting to Rs.1165 for February '32 is due to the reduction by Government in the subsidies for Elementary Education to the extent of Rs. 1938/- made in G. O. No.35 dated 9.1.32. As the orders were received late in the year, there was no other go but to put off the payment of the salaries of teachers. The arrears of school fees referred to were credited at the commencement of the current year.

Para 7 Outstanding objections

Item No	Amount witheld.	
1		The objection relates to the execution of the release deed in respect of a deed of gift executed by a private party for a school building. The release deed, (though without it, the gift deed is sound) will be got executed as early as possible. As it invloves the exercise of persuasion and tact, we have to wait for the most ~~apportune~~ movement to get the release.
2		The difference of Rs.3-2-0 in the closing balance is the amount that remained unspent with the District Board Engineer out of the amount advanced to him from Elementary Education Fund. It is rightly shown in the cash books as balance under the Elementary Education Fund but in the Accounts it is shown under General Fund. The President, District Board has been requested to adjust the opening balances of the current year accordingly.
3	Rs. 11--8--0	This amount is the cost of repairing time pieces of schools. The missing sub vouchers has since been traced out and furnished to the Audit Office.
4	Rs. 12--7--0	This is the cost of repairs to Bajathur school building. The payee's receipt has since been obtained and furnished to the Audit Office.
5.	Rs. 13--6--0	This is the cost of sewing articles furnished to schools. The payee's receipts have since been obtained and sent to the Audit Office.
6.	Rs.329--4--0	This amount appertaines to the cost of furniture supplied to schools. In the previous years tenders for supplying furniture were called for with the result that only one tender from the Manager of the Hari Hara Press was received, there being no established cabinet makers here. Hence the supply of the furniture for 1930-31 paid in 1931-32 was entrusted to the same contractor without calling for tenders. The action taken has since been ratified and approved by the

Item No	Amount withheld.	
		Taluk Board [illegible] resolution No.215 - dated 31.10.32 and copy of the same -- furnished to the Audit office.
7	Rs.	Books and maps to the value of Rs.45-13-3 were supplied direct to the concerned - schools by the contractor according to the indent furnished be him. The necessary - acknowledgements from the Head masters of the concerned schools were obtained and - filed in the office. As these articles - were not received in this office a stock - register showing the receipts and issues of the articles was not maintained as -- pointed out by the Auditor. I do not see any reason for maintaining such a register in respect of articles not brought to the office.
8		Repairs to the temporary shed attached to the Higher Elementary School at Sullia -- were executed at a cost of Rs.80-10-0 --- through miscellaneous ageney. An advance of Rs.50 was paid during the progress of - the work and the balance of Rs.30-10-0 was paid on obtaining a valuation statement - of the work turned out from the Local Self Section Officer. No measurements were recorded in this office case as it was a lump-sum contract. Hence no measurement book could be produced.

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Extract from the Proceedings of the meeting of the --- Puttur Taluk Board, dated 20th December 1932.

Present.

M. R. Ry. H. Shiva Rau, Avergal, President.
" H. P. A. Jaini " Vice-President
" B. Thimmaiya Kriga "
" A. Nagappaiya "
" K. Manjappa Pandy "
" U. Govinda Bhat "
" A. Venkappa Rai "
" V. Subraya Bhat "
" M. Sannanna Gowda "
" M. Aithappa Rai "
" C. S. Shastry "
H. M. Cunha, Esquire.
H. Hussain Saheb Bahadur.

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* * *

232. Read letter I. F. No. 4753 dated 14-10-32 of the Examiner of Local Fund Accounts, Madras forwarding the Audit Report on the account of the Elementary Education Fund of the Taluk Board for 1931-32 and requesting to --- return the same with replies duly approved by the Taluk Board, together with replies thereon.

Resolution

Approved.

* * *

True copy

H. Shivarau 22/12

President, Puttur Taluk Board.

B.G.

22/12

Forwarded.

PRESIDENT, DISTRICT BOARD, SOUTH KANARA.

2/2/33

2.2.33

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6.3.33.

Examiner's Office.

Audit Report -1931-32 - Elementary Education Fund -
Puttur Taluk Board - South Kanara District.

L.F. 7553
4-3-33

Forwarded to the Secretary to Government, Law (Education) Department, with copies of the President's replies and the resolution of the Taluk Board.

GOVT OF MADRAS
1933
AUDIT SECT

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17/3

Deputy Examiner of Local Fund Accounts.

Education Deptt.
Order 474 dated 17.3.
MS.

Recorded.

15.3.33.

Elementary Education Fund -
Taluk Board, Puttur -
Audit Report - 1931-32 -
Recorded.

To,

The P.T.B., Puttur,
The Exr of L.F.A.
The D.P.I. (with copy of report)

Upd. by Van Post Messenger
Ends to DPI